



COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

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ALHAMBRA, CALIFORNIA 91803-1331
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GAIL FARBER, Director

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460

September 10, 2013

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

40 September 10, 2013

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,
ANTELOPE VALLEY, ANNEXATION 40-146 (4-208),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-11
NEGOTIATED TAX EXCHANGE RESOLUTION
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)**

SUBJECT

This action is to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 40, Antelope Valley.

IT IS RECOMMENDED THAT THE BOARD ACTING AS THE GOVERNING BODY OF THE THE COUNTY OF LOS ANGELES AND AS THE GOVERNING BODY OF THE CONSOLIDATED FIRE PROTECTION DISTRICT, THE COUNTY LIGHTING MAINTENANCE DISTRICT NO. 1616, AND THE WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-146 (4-208) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 40, Antelope Valley, and therefore is statutorily exempt from the California Environmental Quality Act.
2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-146 (4-208), Local Agency Formation Commission Designation 2012-11 to Los Angeles County Waterworks District No. 40, Antelope Valley.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of the recommended action is to reapportion the ad valorem tax that is shared by the affected taxing entities as the result of pending Annexation 40-146 (4-208) into the Los Angeles County Waterworks District No. 40, Antelope Valley (District). The annexation area is comprised of two non-contiguous parcels, which includes approximately 78.68 acres of inhabited land within the City of Palmdale. Both parcels consist of existing single-family residences and are adjacent to developed roads, residential tracts, and vacant land.

Pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency receiving property tax revenue from the area must negotiate an exchange of property tax revenue subject to the jurisdictional change and attributable to those local agencies. The governing bodies of the respective taxing entities in the area have adopted the Joint Resolution based on the negotiated exchange of ad valorem property tax revenue related to the proposed annexation to the District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, the Board, as the governing body of the County of Los Angeles and as the governing body of the County of Los Angeles Special Districts, acting on behalf of the Consolidated Fire Protection District of Los Angeles County, the County Lighting Maintenance District No. 1616, and the District, must also adopt the enclosed Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County of Los Angeles and other taxing entities to the District according to ratios listed in Exhibits A through F. Each of the affected agencies' shares of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs the provisions of Operational Effectiveness (Goal 1) and Fiscal Sustainability (Goal 2) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

The District is requesting the proposed annexation and will pay the State Board of Equalization fees of \$2,300 associated with this action. Funding for the proposed fees will be included in the Fiscal Year 2014-15 General Fund of the District through the annual budget process.

The Joint Resolution will transfer to the District a portion of the annual property tax increment from the County General Fund and each of the affected County taxing entities, which include the Consolidated Fire Protection District of Los Angeles County, the County Lighting Maintenance District No. 1616, together with the Antelope Valley Mosquito and Vector Control District, the County Sanitation District Nos. 14 and 20 of Los Angeles County, the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Antelope Valley-East Kern Water Agency. The tax sharing ratios listed in Exhibits A through F were calculated using a formula approved by the County of Los Angeles Auditor-Controller and County Counsel. In this instance, revenues to the General Fund from the ad valorem property tax on the affected properties would be reduced by the amounts shown on the enclosed table (Exhibit G).

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District.

Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the District and are, therefore, statutorily exempt from the California Environmental Quality Act (CEQA) pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273(a) of the CEQA Guidelines.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the District to provide water service to the annexed area and will not have any negative impact on existing services or planned projects.

CONCLUSION

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor; and one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division.

The Honorable Board of Supervisors

9/10/2013

Page 4

Respectfully submitted,

A handwritten signature in black ink that reads "Gail Farber". The script is cursive and fluid, with the first name "Gail" and last name "Farber" clearly legible.

GAIL FARBER

Director

GF:AA:ea

Enclosures

c: Assessor
Auditor-Controller
Chief Executive Office (Rita Robinson)
County Counsel
Executive Office
Fire Department
County Lighting Maintenance District
No.1616
County Sanitation District Nos. 14 and
20 of Los Angeles County
Local Agency Formation Commission
City of Palmdale
Antelope Valley-East Kern
Water Agency
Antelope Valley Mosquito and
Vector Control District
Antelope Valley Resource
Conservation District

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD
OF DIRECTORS OF SANITATION DISTRICTS NOS. 14 AND 20 OF LOS ANGELES
COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF PALMDALE,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-146 (4-208), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2012-11, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; and the County Lighting Maintenance District No. 1616; together with the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District Nos. 14 and 20 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-146 (4-208) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; the County Lighting Maintenance District No. 1616; Antelope Valley Mosquito and Vector Control District; Sanitation District Nos. 14 and 20 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Palmdale; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-146 (4-208) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-146 (4-208) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through F).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-146 (4-208).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the 10th day of September, 2013, by the Board of Supervisors of the County of Los Angeles as the governing body of the Los Angeles County Waterworks District No. 40, Antelope Valley.

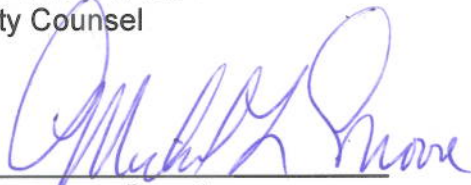


SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By 
Deputy

APPROVED AS TO FORM:

JOHN F. KRATTLI
County Counsel

By 
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD
OF DIRECTORS OF SANITATION DISTRICTS NOS. 14 AND 20 OF LOS ANGELES
COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF PALMDALE,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
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OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
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COMMISSION DESIGNATION 2012-11, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; and the County Lighting Maintenance District No. 1616; together with the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District Nos. 14 and 20 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-146 (4-208) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; the County Lighting Maintenance District No. 1616; Antelope Valley Mosquito and Vector Control District; Sanitation District Nos. 14 and 20 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Palmdale; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-146 (4-208) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-146 (4-208) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through F).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-146 (4-208).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

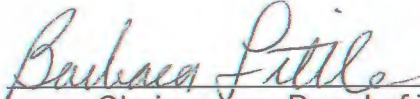
PASSED, APPROVED, AND ADOPTED this 23 day of April, 2013, by
the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:



Chairperson, Board of Trustees
Antelope Valley Mosquito
and Vector Control

ATTEST:



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD
OF DIRECTORS OF SANITATION DISTRICTS NOS. 14 AND 20 OF LOS ANGELES
COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF PALMDALE,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-146 (4-208), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2012-11, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; and the County Lighting Maintenance District No. 1616; together with the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District Nos. 14 and 20 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-146 (4-208) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; the County Lighting Maintenance District No. 1616; Antelope Valley Mosquito and Vector Control District; Sanitation District Nos. 14 and 20 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Palmdale; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-146 (4-208) is approved and accepted.
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3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-146 (4-208).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 18th day of April, 2013, by the following vote:

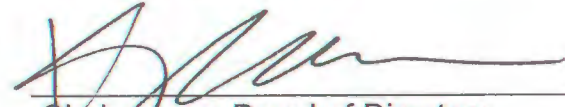
AYES: Two (2)

NOES: None

ABSENT: One (1)


ABSTAIN: None

Sanitation District Nos. 14 and 20
of Los Angeles County



Chairperson, Board of Directors

ATTEST:



Secretary

April 18, 2013

Date

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD
OF DIRECTORS OF SANITATION DISTRICTS NOS. 14 AND 20 OF LOS ANGELES
COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
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WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; and the County Lighting Maintenance District No. 1616; together with the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District Nos. 14 and 20 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-146 (4-208) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

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2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-146 (4-208) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through F).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-146 (4-208).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 18th day of April, 2013, by the following vote:

AYES: Two (2)

NOES: None

ABSENT: One (1)

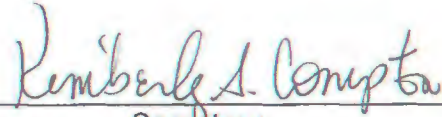
ABSTAIN: None

Sanitation District Nos. 14 and 20
of Los Angeles County



Chairperson, Board of Directors

ATTEST:



Secretary

April 18, 2013

Date

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD
OF DIRECTORS OF SANITATION DISTRICTS NOS. 14 AND 20 OF LOS ANGELES
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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; and the County Lighting Maintenance District No. 1616; together with the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District Nos. 14 and 20 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-146 (4-208) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 27th day of March, 2013, by
the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0

Kathleen Burr (06)

Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:

Danette Gordon
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD
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3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-146 (4-208).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

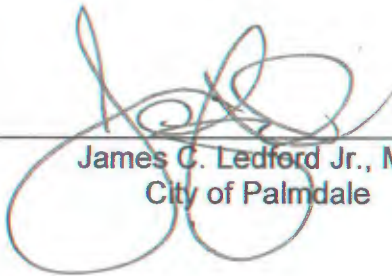
PASSED, APPROVED, AND ADOPTED this 1st day of May, 2013, by the following vote:

AYES: Ledford, Lackey, Bettencourt, Dispenza, and Hofbauer

NOES: None

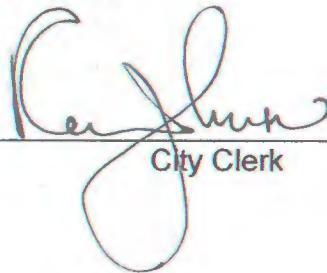
ABSENT: None

ABSTAIN: None



James C. Ledford Jr., Mayor
City of Palmdale

ATTEST:



City Clerk

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD
OF DIRECTORS OF SANITATION DISTRICTS NOS. 14 AND 20 OF LOS ANGELES
COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF PALMDALE,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-146 (4-208), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2012-11, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; and the County Lighting Maintenance District No. 1616; together with the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of Sanitation District Nos. 14 and 20 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-146 (4-208) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; the County Lighting Maintenance District No. 1616; Antelope Valley Mosquito and Vector Control District; Sanitation District Nos. 14 and 20 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Palmdale; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-146 (4-208) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-146 (4-208) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A through F).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-146 (4-208).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

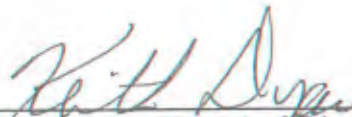
PASSED, APPROVED, AND ADOPTED this 12th day of March, 2013, by
the following vote:

AYES: 7

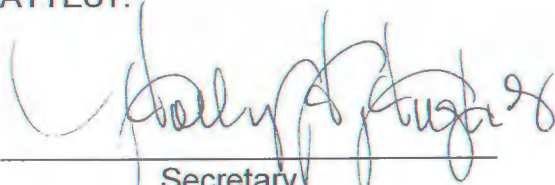
NOES: 0

ABSENT: 0

ABSTAIN: 0


Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:


Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY
047.04
10464
July 1, 2014
40-146(4-208), LAFCO 2012-11

Waterworks District # 40, Antelope Valley
Based on their 2011-12 Tax Sharing Ratios

0.006431286

| Account No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.202148792 | 20.2149% | 0.006431286 | 0.001300077 | -0.001341051 | 0.200807741 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000140209 | 0.0140% | 0.006431286 | 0.000000902 | 0.000000000 | 0.000140209 |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.176000000 | 17.6000% | 0.006431286 | 0.001131906 | -0.001131906 | 0.174868094 |
| 7.31 L A C FIRE-FFW | 0.006230838 | 0.6231% | 0.006431286 | 0.000040072 | 0.000000000 | 0.006230838 |
| 18.30 CO. LTG. MAINT. D#1616-CONS | 0.021100000 | 2.1100% | 0.006431286 | 0.000135700 | -0.000135700 | 0.020964300 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001700665 | 0.1701% | 0.006431286 | 0.000010937 | -0.000010937 | 0.001689728 |
| 66.45 CO SANIT DIST NO 14 OPERATING | 0.004720782 | 0.4721% | 0.006431286 | 0.000030361 | -0.000030361 | 0.004690421 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.001148744 | 0.1149% | 0.006431286 | 0.000007388 | -0.000007388 | 0.001141366 |
| 225.01 CITY-PALMDALE TD #1 | 0.066294048 | 6.6294% | 0.006431286 | 0.000426356 | -0.000426356 | 0.065867692 |
| 300.10 ANTELOPE VY -EAST KERN WATER AGY | 0.023278257 | 2.3278% | 0.006431286 | 0.000149709 | -0.000149709 | 0.023128548 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.060809032 | 6.0809% | 0.006431286 | 0.000391080 | Exempt | 0.060809032 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.128757217 | 12.8757% | 0.006431286 | 0.000828074 | Exempt | 0.128757217 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001738749 | 0.1739% | 0.006431286 | 0.000011182 | Exempt | 0.001738749 |
| 400.21 CHILDREN'S INSTIL TUITION FUND | 0.003450682 | 0.3451% | 0.006431286 | 0.000022192 | Exempt | 0.003450682 |
| 689.01 WESTSIDE UNION SCHOOL DISTRICT | 0.078698485 | 7.8698% | 0.006431286 | 0.000506132 | Exempt | 0.078698485 |
| 689.06 CO.SCH.SERV.FD.- WESTSIDE UNION | 0.010166841 | 1.0167% | 0.006431286 | 0.000065386 | Exempt | 0.010166841 |
| 689.07 DEV CTR HDCCPD MINOR WESTSIDE UN | 0.001058194 | 0.1058% | 0.006431286 | 0.000006806 | Exempt | 0.001058194 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH, | 0.120003620 | 12.0004% | 0.006431286 | 0.000771778 | Exempt | 0.120003620 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000440914 | 0.0441% | 0.006431286 | 0.000002836 | Exempt | 0.000440914 |
| 717.07 ANTELOPE VY.JN.HI-ELEM SCH FD. | 0.058792158 | 5.8792% | 0.006431286 | 0.000378109 | Exempt | 0.058792158 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.033321773 | 3.3322% | 0.006431286 | 0.000214302 | Exempt | 0.033321773 |

047.04 Waterworks Dist # 40 ANTELOPE VALLEY

0.000000000

0.0000%

0.006431286

0.000000000

0.000000000

0.003233408

Total

1.000000000

100.0000%

0.006431286

-0.003233408

1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 - ACO FUND
51.75
10464
July 1, 2014
40-146(4-208), LAFCO 2012-11

Waterworks District # 40, ACO FUND
Based on their 2011-12 Tax Sharing Ratios

0.006402931

| Account No. | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|--|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.200807741 | 20.0808% | 0.006402931 | 0.001285758 | -0.001326551 | 0.199481190 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000140209 | 0.0140% | 0.006402931 | 0.000000898 | 0.000000000 | 0.000140209 |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.174868094 | 17.4868% | 0.006402931 | 0.001119668 | -0.001119668 | 0.173748425 |
| 7.31 L A C FIRE-FFW | 0.006230838 | 0.6231% | 0.006402931 | 0.000039896 | 0.000000000 | 0.006230838 |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLE | 0.00323408 | 0.3233% | 0.006402931 | 0.000020703 | -0.000020703 | 0.003212705 |
| 18.30 CO. LTG. MAINT. D#1616-CONS | 0.020964300 | 2.0964% | 0.006402931 | 0.000134233 | -0.000134233 | 0.020830067 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001688728 | 0.1690% | 0.006402931 | 0.000010819 | -0.000010819 | 0.001678908 |
| 66.45 CO SAINT DIST NO 14 OPERATING | 0.004690421 | 0.4690% | 0.006402931 | 0.000030032 | -0.000030032 | 0.004660389 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.001141356 | 0.1141% | 0.006402931 | 0.000007308 | -0.000007308 | 0.001134048 |
| 225.01 CITY-PALMDALE TD #1 | 0.065867692 | 6.5868% | 0.006402931 | 0.000421746 | -0.000421746 | 0.065445946 |
| 300.10 ANTELOPE VY-EAST KERN WATER AGY | 0.023126548 | 2.3129% | 0.006402931 | 0.000148090 | -0.000148090 | 0.022980457 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.060809032 | 6.0809% | 0.006402931 | 0.000389356 | Exempt | 0.060809032 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.128757217 | 12.8757% | 0.006402931 | 0.000824424 | Exempt | 0.128757217 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001738749 | 0.1739% | 0.006402931 | 0.000011133 | Exempt | 0.001738749 |
| 400.21 CHILDREN'S INSTIL TUITION FUND | 0.003450682 | 0.3451% | 0.006402931 | 0.000022094 | Exempt | 0.003450682 |
| 689.01 WESTSIDE UNION SCHOOL DISTRICT | 0.078698485 | 7.8698% | 0.006402931 | 0.000503901 | Exempt | 0.078698485 |
| 689.06 CO.SCH.SERV.FD - WESTSIDE UNION | 0.010166841 | 1.0167% | 0.006402931 | 0.000065098 | Exempt | 0.010166841 |
| 689.07 DEV CTR HDCPD MINOR WESTSIDE UN | 0.001058194 | 0.1058% | 0.006402931 | 0.000006776 | Exempt | 0.001058194 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.120003620 | 12.0004% | 0.006402931 | 0.000768375 | Exempt | 0.120003620 |
| 717.06 CO.SCH.SERV.FD - ANTELOPE VALLEY | 0.000440914 | 0.0441% | 0.006402931 | 0.000002823 | Exempt | 0.000440914 |
| 717.08 ANTELOPE VY UN.HI-K.P.S.-ELEM | 0.058792158 | 5.8792% | 0.006402931 | 0.000376442 | Exempt | 0.058792158 |
| 792.04 ANTELOPE VY JT. COMMUNITY COLL. | 0.033321773 | 3.3322% | 0.006402931 | 0.000213357 | Exempt | 0.033321773 |

051.75 Waterworks Dist # 40 ACO FUND

Total

| | | | | | |
|-------------|-----------|-------------|-------------|--------------|-------------|
| 0.000000000 | 0.0000% | 0.006402931 | 0.000000000 | 0.000000000 | 0.003219153 |
| 1.000000000 | 100.0000% | | 0.006402931 | -0.003219153 | 1.000000000 |

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY
047.04
13615
July 1, 2014
40-146(4-208), LAFCO 2012-11

Waterworks District # 40, Antelope Valley
Based on their 2011-12 Tax Sharing Ratios

0.006431286

| Account No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.262908557 | 26.2909% | 0.006431286 | 0.001690840 | -0.001740540 | 0.261168017 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000118593 | 0.0119% | 0.006431286 | 0.000000763 | 0.000000000 | 0.000118593 |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.180872235 | 18.0872% | 0.006431286 | 0.001163241 | -0.001163241 | 0.179708994 |
| 7.31 L A C FIRE-FFW | 0.007609194 | 0.7609% | 0.006431286 | 0.000048937 | 0.000000000 | 0.007609194 |
| 18.30 CO. LTG. MAINT. D#1616-CONS | 0.001260956 | 0.1261% | 0.006431286 | 0.000008110 | -0.000008110 | 0.001252846 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001786659 | 0.1787% | 0.006431286 | 0.000011491 | -0.000011491 | 0.001775168 |
| 66.75 CO SANIT DIST NO 20 OPERATING | 0.020655432 | 2.0655% | 0.006431286 | 0.000132841 | -0.000132841 | 0.020522591 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000980384 | 0.0980% | 0.006431286 | 0.000006305 | -0.000006305 | 0.000974079 |
| 225.01 CITY-PALMDALE TD #1 | 0.066121543 | 6.6122% | 0.006431286 | 0.000425247 | -0.000425247 | 0.065696296 |
| 300.10 ANTELOPE VY -EAST KERN WATER AGY | 0.019875313 | 1.9875% | 0.006431286 | 0.000127824 | -0.000127824 | 0.019747489 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.062418023 | 6.2418% | 0.006431286 | 0.000401428 | 0.000401428 | 0.062418023 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.128811163 | 12.8811% | 0.006431286 | 0.000828421 | Exempt | 0.128811163 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001470870 | 0.1471% | 0.006431286 | 0.000009460 | Exempt | 0.001470870 |
| 400.21 CHILDREN'S INSTIL TUTTION FUND | 0.002919149 | 0.2919% | 0.006431286 | 0.000018774 | Exempt | 0.002919149 |
| 583.01 PALMDALE SCHOOL DISTRICT | 0.052305694 | 5.2306% | 0.006431286 | 0.000336393 | Exempt | 0.052305694 |
| 583.06 CO.SCH.SERV.FD.- PALMDALE | 0.009284680 | 0.9285% | 0.006431286 | 0.000059712 | Exempt | 0.009284680 |
| 583.07 DEV CTR HDICPD MINOR PALMDALE | 0.000880635 | 0.0881% | 0.006431286 | 0.000005664 | Exempt | 0.000880635 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.101517293 | 10.1517% | 0.006431286 | 0.000652887 | Exempt | 0.101517293 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000373030 | 0.0373% | 0.006431286 | 0.000002399 | Exempt | 0.000373030 |
| 717.08 ANTELOPE VY UN.HI.-K.P.S.-ELEM | 0.049641960 | 4.9642% | 0.006431286 | 0.000319262 | Exempt | 0.049641960 |
| 792.04 ANTELOPE VY JT. COMMUNITY COLL. | 0.028188637 | 2.8189% | 0.006431286 | 0.000181289 | Exempt | 0.028188637 |

| | | | | | | |
|---|--------------------|------------------|-------------|--------------------|---------------------|--------------------|
| 047.04 Waterworks Dist # 40 ANTELOPE VALLEY | 0.000000000 | 0.0000% | 0.006431286 | 0.000000000 | 0.000000000 | 0.003615597 |
| Total | 1.000000000 | 100.0000% | | 0.006431286 | -0.003615597 | 1.000000000 |

- (1) Current share as reflected in the Auditor's ATI distribution in Af 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 - ACO FUND
51.75
13615
July 1, 2014
40-146(4-208), LAFECO 2012-11

Waterworks District # 40, ACO FUND
Based on their 2011-12 Tax Sharing Ratios

| Account No. | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.261168017 | 26.1168% | 0.006402931 | 0.001672241 | -0.001721721 | 0.259446296 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000118593 | 0.0119% | 0.006402931 | 0.000000759 | 0.000000000 | 0.000118593 |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.179708994 | 17.9709% | 0.006402931 | 0.001150664 | -0.001150664 | 0.178558330 |
| 7.31 L A C FIRE-FFW | 0.007609194 | 0.7609% | 0.006402931 | 0.000048721 | 0.000000000 | 0.007609194 |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLEY | 0.003615597 | 0.3616% | 0.006402931 | 0.000023150 | -0.000023150 | 0.003592447 |
| 18.30 CO. LTG. MAINT. D#1616-CONS | 0.001252846 | 0.1253% | 0.006402931 | 0.000008022 | -0.000008022 | 0.001244825 |
| 61.05 ANTELOPE VLY MOSQ. & VECTOR CONTR | 0.001775168 | 0.1775% | 0.006402931 | 0.000011366 | -0.000011366 | 0.001763802 |
| 66.45 CO SAINT DIST NO 20 OPERATING | 0.020522591 | 2.0523% | 0.006402931 | 0.000131405 | -0.000131405 | 0.020391186 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000974079 | 0.0974% | 0.006402931 | 0.000006237 | -0.000006237 | 0.000967842 |
| 225.01 CITY-PALMDALE TD #1 | 0.065696296 | 6.5696% | 0.006402931 | 0.000420649 | -0.000420649 | 0.065275648 |
| 300.10 ANTELOPE VY-EAST KERN WATER AGY | 0.019747489 | 1.9747% | 0.006402931 | 0.000126442 | -0.000126442 | 0.019621047 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.062418023 | 6.2418% | 0.006402931 | 0.000399658 | Exempt | 0.062418023 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.128811163 | 12.8811% | 0.006402931 | 0.000824769 | Exempt | 0.128811163 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001470870 | 0.1471% | 0.006402931 | 0.000009418 | Exempt | 0.001470870 |
| 400.21 CHILDREN'S INST'L TUITION FUND | 0.002919149 | 0.2919% | 0.006402931 | 0.000018691 | Exempt | 0.002919149 |
| 593.01 PALMDALE SCHOOL DISTRICT | 0.052305694 | 5.2306% | 0.006402931 | 0.000334910 | Exempt | 0.052305694 |
| 593.06 CO.SCH.SERV.FD - PALMDALE | 0.009284680 | 0.9285% | 0.006402931 | 0.000059449 | Exempt | 0.009284680 |
| 593.07 DEV CTR HDPCD MINOR PALMDALE | 0.000880635 | 0.0881% | 0.006402931 | 0.000005639 | Exempt | 0.000880635 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.101517293 | 10.1517% | 0.006402931 | 0.000650008 | Exempt | 0.101517293 |
| 717.06 CO.SCH.SERV.FD - ANTELOPE VALLEY | 0.000373030 | 0.0373% | 0.006402931 | 0.000002388 | Exempt | 0.000373030 |
| 717.08 ANTELOPE VY UN.HI-K.P.S-ELEM | 0.049641960 | 4.9642% | 0.006402931 | 0.000317654 | Exempt | 0.049641960 |
| 792.04 ANTELOPE VY JT. COMMUNITY COLL. | 0.028188637 | 2.8189% | 0.006402931 | 0.000180490 | Exempt | 0.028188637 |
| 051.75 Waterworks Dist # 40 ACO FUND | 0.000000000 | 0.0000% | 0.006402931 | 0.000000000 | 0.000000000 | 0.003599657 |
| Total | 1.000000000 | 100.0000% | 0.006402931 | -0.003599657 | 1.000000000 | |

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
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PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY
047.04
13960
July 1, 2014
40-146(4-208), LAFCO 2012-11

Waterworks District # 40, Antelope Valley
Based on their 2011-12 Tax Sharing Ratios

0.006431286

| Account No. Taxing Agency | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.262908548 | 26.2909% | 0.006431286 | 0.001690840 | -0.001740540 | 0.261168008 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000118593 | 0.0119% | 0.006431286 | 0.000000763 | 0.000000000 | 0.000118593 |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.180872236 | 18.0872% | 0.006431286 | 0.001163241 | -0.001163241 | 0.179708995 |
| 7.31 L A C FIRE-FFW | 0.007609194 | 0.7609% | 0.006431286 | 0.000048937 | 0.000000000 | 0.007609194 |
| 18.30 CO. LTG. MAINT. D#1616-CONS | 0.001260963 | 0.1261% | 0.006431286 | 0.000008110 | -0.000008110 | 0.001252853 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.001786659 | 0.1787% | 0.006431286 | 0.000011491 | -0.000011491 | 0.001775168 |
| 66.75 CO SANT DIST NO 20 OPERATING | 0.020655432 | 2.0655% | 0.006431286 | 0.000132841 | -0.000132841 | 0.020522591 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000980385 | 0.0980% | 0.006431286 | 0.000006305 | -0.000006305 | 0.000974080 |
| 225.01 CITY-PALMDALE TD #1 | 0.066121543 | 6.6122% | 0.006431286 | 0.000425247 | -0.000425247 | 0.065696296 |
| 300.10 ANTELOPE VY -EAST KERN WATER AGY | 0.019875313 | 1.9875% | 0.006431286 | 0.000127824 | -0.000127824 | 0.019747489 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.062418023 | 6.2418% | 0.006431286 | 0.000401428 | 0.000401428 | 0.062418023 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.128811163 | 12.8811% | 0.006431286 | 0.000828421 | 0.000828421 | 0.128811163 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001470870 | 0.1471% | 0.006431286 | 0.000009460 | 0.000009460 | 0.001470870 |
| 400.21 CHILDREN'S INSTIL TUITION FUND | 0.002919149 | 0.2919% | 0.006431286 | 0.000018774 | 0.000018774 | 0.002919149 |
| 533.01 PALMDALE SCHOOL DISTRICT | 0.052305694 | 5.2306% | 0.006431286 | 0.000336393 | 0.000336393 | 0.052305694 |
| 533.06 CO.SCH.SERV.FD.- PALMDALE | 0.009284680 | 0.9285% | 0.006431286 | 0.000059712 | 0.000059712 | 0.009284680 |
| 533.07 DEV CTR HDOPD MINOR PALMDALE | 0.000880635 | 0.0881% | 0.006431286 | 0.000005664 | 0.000005664 | 0.000880635 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.101517293 | 10.1517% | 0.006431286 | 0.000652887 | 0.000652887 | 0.101517293 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000373030 | 0.0373% | 0.006431286 | 0.000002399 | 0.000002399 | 0.000373030 |
| 717.08 ANTELOPE VY UN.HI.-K.P.S.-ELEM | 0.049641960 | 4.9642% | 0.006431286 | 0.000319262 | 0.000319262 | 0.049641960 |
| 792.04 ANTELOPE VY JT. COMMUNITY COLL. | 0.028188637 | 2.8189% | 0.006431286 | 0.000181289 | 0.000181289 | 0.028188637 |

| | | | | | | |
|---|--------------------|------------------|-------------|--------------------|---------------------|--------------------|
| 047.04 Waterworks Dist # 40 ANTELOPE VALLEY | 0.000000000 | 0.0000% | 0.006431286 | 0.000000000 | 0.000000000 | 0.003615597 |
| Total | 1.000000000 | 100.0000% | | 0.006431286 | -0.003615597 | 1.000000000 |

- (1) Current share as reflected in the Auditor's ATI distribution in Af 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 - ACO FUND
51.75
13960
July 1, 2014
40-146(4-208), LAFCO 2012-11

Waterworks District # 40, ACO FUND
Based on their 2011-12 Tax Sharing Ratios

| Account No. | (1) Current Tax Share | (2) = (1) / Total Percent | (3) Proposed Dist Share | (4) = (2) * (3) Alloc of Dist Share | (5) Allocation Adjustments | (6) = (1) + (5) New Net Share |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 1.05 LOS ANGELES COUNTY GENERAL | 0.261168008 | 26.1168% | 0.006402931 | 0.001672241 | -0.001721721 | 0.259446287 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000118593 | 0.0119% | 0.006402931 | 0.000000759 | 0.000000000 | 0.000118593 |
| 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.179708995 | 17.9709% | 0.006402931 | 0.001150664 | -0.001150664 | 0.178558331 |
| 7.31 L A C FIRE-FFW | 0.007609194 | 0.7609% | 0.006402931 | 0.000048721 | 0.000000000 | 0.007609194 |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLEY | 0.003615597 | 0.3616% | 0.006402931 | 0.000023150 | -0.000023150 | 0.003592447 |
| 18.30 CO. LTG. MAINT. D#1616-CONS | 0.001252853 | 0.1253% | 0.006402931 | 0.000008022 | -0.000008022 | 0.001244831 |
| 61.05 ANTELOPE VLY MOSQ. & VECTOR CONTR | 0.001775168 | 0.1775% | 0.006402931 | 0.000011366 | -0.000011366 | 0.001763802 |
| 66.45 CO SANIT DIST NO 20 OPERATING | 0.020522591 | 2.0523% | 0.006402931 | 0.000131405 | -0.000131405 | 0.020391186 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000974080 | 0.0974% | 0.006402931 | 0.000006237 | -0.000006237 | 0.000967843 |
| 225.01 CITY-PALMDALE TD #1 | 0.066696296 | 6.6696% | 0.006402931 | 0.000420649 | -0.000420649 | 0.066275648 |
| 300.10 ANTELOPE VY -EAST KERN WATER AGY | 0.019747489 | 1.9747% | 0.006402931 | 0.000126442 | -0.000126442 | 0.019621047 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.062418023 | 6.2418% | 0.006402931 | 0.000399658 | Exempt | 0.062418023 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.128811163 | 12.8811% | 0.006402931 | 0.000824769 | Exempt | 0.128811163 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001470870 | 0.1471% | 0.006402931 | 0.000009418 | Exempt | 0.001470870 |
| 400.21 CHILDRENS INSTTL TUITION FUND | 0.002919149 | 0.2919% | 0.006402931 | 0.000018691 | Exempt | 0.002919149 |
| 593.01 PALMDALE SCHOOL DISTRICT | 0.052305694 | 5.2306% | 0.006402931 | 0.000334910 | Exempt | 0.052305694 |
| 593.06 CO.SCH.SERV.FD - PALMDALE | 0.009284680 | 0.9285% | 0.006402931 | 0.000059449 | Exempt | 0.009284680 |
| 593.07 DEV CTR HDCPD MINOR PALMDALE | 0.000880635 | 0.0881% | 0.006402931 | 0.000005639 | Exempt | 0.000880635 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.101517293 | 10.1517% | 0.006402931 | 0.000650008 | Exempt | 0.101517293 |
| 717.06 CO.SCH.SERV.FD - ANTELOPE VALLEY | 0.000373030 | 0.0373% | 0.006402931 | 0.000002388 | Exempt | 0.000373030 |
| 717.08 ANTELOPE VY UN.HI-K.P.S.-ELEM | 0.049641960 | 4.9642% | 0.006402931 | 0.000317854 | Exempt | 0.049641960 |
| 792.04 ANTELOPE VY JT COMMUNITY COLL. | 0.028188637 | 2.8189% | 0.006402931 | 0.000180490 | Exempt | 0.028188637 |

| | | | | | | |
|--------------------------------------|--------------------|------------------|-------------|--------------------|---------------------|--------------------|
| 051.75 Waterworks Dist # 40 ACO FUND | 0.000000000 | 0.0000% | 0.006402931 | 0.000000000 | 0.000000000 | 0.003599657 |
| Total | 1.000000000 | 100.0000% | | 0.006402931 | -0.003599657 | 1.000000000 |

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

EXHIBIT G

| <u>Tax Rate Area</u> | <u>Tax Share Reduction</u> |
|-----------------------------|-----------------------------------|
| 10464 | 0.2667602% |
| 13615 | 0.3462261% |
| 13960 | 0.3462261% |

Annexation 40-146 (4-208)

